



**ANNUAL
FINANCIAL
REPORT**
53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2005**

☒ BUDGET 53A-19-101
6/15/04 6/15/04 6/15/04
Date of Hearing Date of Adoption Last Amended

☐ ACTUAL 53A-3-404

81 Discovery Charter School
Entity
Diana West 7/6/04
Prepared by Date

diana@discoveryschool.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Jalene H. McDonald 7/8/2004
Signature of Business Administrator: Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
rtolley@usoe.k12.ut.us
2. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Date Received @ USOE

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81 Discovery Charter School 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments				
1700 Student Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				6,400
1940 Textbooks (Sales and Rentals)				1,500
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				10,500
TOTAL REVENUES FROM LOCAL SOURCES	-	-	-	18,400

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81 Discovery Charter School		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2003	BUDGET	FY 2004	BUDGET
			FY 2004		FY 2005
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12				192,845
3015	Necessary Existent Small Schools				
3020	Professional Staff				16,488
3025	Administrative Costs				3,560
Restricted Basic Programs					
3105	Special Education -- Add-On				
3110	Special Education -- Self-Contained				
3120	Extended Year Program -- Severely Disabled				
3125	Special Education -- State Programs				
3155	Applied Technology -- Add-On				
3160	Applied Technology -- Set-Aside				
3230	Class Size Reduction (State Funds)				17,480
TOTAL BASIC SCHOOL PROGRAM GENERATED		-	-	-	230,373
Other Minimum School Programs					
3211	Gifted and Talented				354
3212	Advanced Placement				
3213	Concurrent Enrollment				
3215	At-Risk -- Regular Program				442
3216	At-Risk -- Pregnancy Prevention				
3218	At-Risk -- Homeless and Minority				
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant				8,750
3260	Local Discretionary Block Grant				5,303
3270	Interventions for Student Success Block Grant				2,917
3405	Social Security and Retirement				35,342
3415	Pupil Transportation				
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program				
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3867	Charter School Local Replacement				92,552
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		-	-	-	376,033
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		-	-	-	376,033
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)				1,050
3710	Driver Education (Behind-the-Wheel)				
3800	Supplementals / Other Bills				
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		-	-	-	377,083

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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81 Discovery Charter School				
10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VI)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)				
4530 Applied Technology Education				
4600 Other Restricted Federal Through State		74,898		377,202
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	-	74,898	-	377,202
TOTAL REVENUES, 10 GENERAL FUND	-	74,898	-	772,685

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81 Discovery Charter School 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

1000 INSTRUCTION				150,000
131 Salaries - Teachers				2,500
132 Salaries - Substitute Teachers				44,000
161 Salaries - Teacher Aides and Paraprofessionals				
100 Salaries - All Other				
Total Salaries (100)	-	-	-	196,500
200 Employee Benefits				81,245
300 Purchased Professional and Technical Services				6,000
400 Purchased Property Services				
500 Other Purchased Services				
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies		6,208		24,292
641 Textbooks				20,000
Total Supplies (600)	-	6,208	-	44,292
700 Property (Instructional Equipment)		14,812		210,333
800 Other Objects				
810 Dues and Fees				300
Total Other Objects (800)	-	-	-	300
TOTAL INSTRUCTION (1000)	-	21,020	-	538,670
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				3,000
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel				
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				6,000
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	-	-	-	9,000
200 Employee Benefits				895
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				10,500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	10,500
600 Supplies				
700 Property	-			
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	-	-	-	20,395

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81 Discovery Charter School 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
200	Employee Benefits				
300	Purchased Professional and Technical Services		13,247	\	34,414
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
644	Library Books		6,923		15,877
650	Periodicals		100		431
660	Audio Visual Materials				7,700
	Total Supplies (600)	-	7,023	-	24,008
700	Property				18,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		-	20,270	-	76,422
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration				
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
200	Employee Benefits				
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL DISTRICT ADMINISTRATION (2300)		-	-	-	-

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81 Discovery Charter School 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants		9,000		21,000
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	9,000	-	21,000
200	Employee Benefits		1,043		1,764
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services		8,600		8,071
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	8,600	-	8,071
600	Supplies		755		3,445
700	Property		1,685		8,315
800	Other Objects				
810	Dues and Fees		180		3
	Total Other Objects (800)	-	180	-	3
TOTAL SCHOOL ADMINISTRATION (2400)		-	21,263	-	42,598
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries				
200	Employee Benefits				
300	Purchased Professional and Technical Services				9,000
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	-			
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		-	-	-	9,000
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance				3,000
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	3,000
200	Employee Benefits				300
300	Purchased Professional and Technical Services		2,345		
400	Purchased Property Services		10,000		58,000
500	Other Purchased Services				12,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	12,000
600	Supplies				1,800
700	Property				4,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		-	12,345	-	79,100

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81 Discovery Charter School 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
270	Industrial Insurance				
280	Unemployment Insurance				
	Total Benefits (200)	-	-	-	-
421	Water / Sewer				
440	Repairs and Maintenance				
441	Garage Equipment Repairs				
452	Rental of Equipment and Vehicles				
490	Other Purchased Property Services				
	Total Purchased Property Services (400)	-	-	-	-
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				6,500
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	6,500
610	Office Supplies				
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
681	Lubricants				
682	Tires and Tubes				
683	Repair Parts for Buses and Other Vehicles				
684	Repair Parts for Garage Equipment				
689	Other Shop Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
810	Dues and Fees				
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		-	-	-	6,500

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2900 OTHER SUPPORT SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	-	53,878	-	234,015
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	-	74,898	-	772,685

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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81 Discovery Charter School				
10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	18,400
3000 Total State	-	-	-	377,083
4000 Total Federal	-	74,898	-	377,202
TOTAL REVENUES	-	74,898	-	772,685
EXPENDITURES BY OBJECT				
100 Salaries	-	9,000	-	229,500
200 Employee Benefits	-	1,043	-	84,204
300 Purchased Professional and Technical Services	-	15,592	-	49,414
400 Purchased Property Services	-	10,000	-	58,000
500 Other Purchased Services	-	8,600	-	37,071
600 Supplies	-	13,986	-	73,545
700 Property	-	16,497	-	240,648
800 Other Objects	-	180	-	303
TOTAL EXPENDITURES	-	74,898	-	772,685
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)